

AN ACT for the assessment of all property in this State, and for levying taxes thereon according to

SEC. 1. Be it enacted by the General Assembly of the State of Ohio, That all property, whether real or personal, within this State, and the moneys and credits of persons residing therein, except such as is hereinafter expressly exempted, shall be subject to taxation; and such property, moneys and credits, or the value thereof, shall be entered on the lists of taxable property, for that purpose, in the manner prescribed by this act.

Sec. 2. The terms, "real property," shall include all lands, tenements, and hereditaments, and "land," wherever used in this act, shall be held to mean and include not only the land itself, whether laid out in lots or otherwise, but also all things contained therein, but also all buildings, structures and improvements thereon, and all other fixtures of whatsoever kind and person, and all rights and privileges of any kind, whether in fee simple, or in fee simple, or in anywise appertaining thereto, including all choses in action, and all rights belonging to the owner of such building and land, and all rights and interests therein, and used instead of fireplaces. The term "personal property," wherever used in this act, shall be held to mean and include—1st—Every tangible thing, being the subject of ownership, whether animate or inanimate other than money, and not forming part of any tract or lot of real property, as herein before defined. 2d—The capital stock, undivided profits, and all other means, not forming part of the capital stock, of every company, whether incorporated or unincorporated, and every share, portion or interest in such stock, profits or means, by whatever name the same may be designated, exclusive of every share or portion, right or interest either legal or equitable, in and to every ship, vessel or boat, of whatsoever name or description, used or designed to be used, either exclusively or partially in navigating any of the waters, within, or bordering on this State, whether such ship, vessel or boat shall be within the jurisdiction of this State or elsewhere, and whether the same shall have been enrolled, registered or licensed at any collector's office, or within any collection district in this State or not. The term "money," or "moneys," wherever used in this act, shall be held to mean and include gold and silver coin, and bank notes, in actual possession, and every deposit which the person owning holding, or having the beneficial interest therein, is entitled to withdraw, in money, on demand. The term "credits," wherever used in this act, shall be held to mean and include every claim or demand for money, labor, or other valuable thing, due, or to become due, including book accounts, and every annuity or sum of money receivable at stated periods, and all stocks, shares, and interests in any company or corporation of this State, and all moneys invested in property of any kind, which is secured by deed, mortgage or otherwise, which the person holding such deed, or mortgage, or evidence of claim is bound, by any lease, contract, agreement, to reconvey, release, or assign.

upon the payment of any specified sums, and the capital and stock of brokers invested in their business, and of all persons dealing in money, notes or bills of exchange; provided, that pensions received from the United States, or from any of the States, or salaries or payments expected to be received for labor, or services to be performed, or rendered, shall not be held to be annuities within the meaning of this act.

PROPERTY EXEMPT FROM TAXATION.
 Sec. 3. All property described in section, to the extent herein limited, shall be exempt from taxation; that is to say:
 1. All public buildings occupied or used exclusively as public school houses, or as places of public worship, or both, with the furniture and books therein, used exclusively for the accommodation of schools or religious meetings, together with the grounds, not exceeding, in any case five acres, occupied thereby, if not leased or otherwise used with a view to profit. 2d. All lands used exclusively as graveyards, or grounds for burying the dead. 3d. All buildings belonging to scientific, literary or benevolent purposes, together with the land actually occupied by such institutions, not leased or otherwise used with a view to profit, and all books, papers, furniture, apparatus and instruments belonging to such societies, used solely for literary, scientific or benevolent purposes. But no society, other than such as are public, and such as shall have been instituted and shall be devoted exclusively to scientific, literary or benevolent purposes, shall be deemed a literary, scientific or benevolent society, within the meaning of this section. 4th. All moneys and credits belonging exclusively to universities, colleges, academies or public schools, of whatsoever name or to religious, scientific, literary or benevolent societies, and appropriated solely to sustaining such institutions or societies, not exceeding in amount, or in the income arising thereon, the amount prescribed by the charter of such society; Provided, that it does not exceed the sum of ten thousand dollars in value, all over which such sum shall be listed for taxation as other property. 5th. All property, whether real or personal, belonging exclusively to this State, or to the United States. 6th. All buildings belonging to churches, used for the holding of services, for jails, or for county offices, and the grounds, not exceeding in any case ten acres, in which such buildings are erected. 7th. All lands, houses and other buildings belonging to any county, township or town, used exclusively for the accommodation or support of the poor. 8th. All houses, public squares, or other public grounds, owned or township houses, used in either case, exclusively for public purposes, and all works, machinery and structures belonging to any town, and used exclusively for conveying water to such town. All fire engines and other implements used for the extinguishment of fires, and all buildings erected and exclusively for the keeping thereof, and for the meetings of companies, whether belonging to any town or to any fire company.

tofore issued. 11th. All kitchen furniture, beds and bedding, belonging to private families, or unmarried females, and other household furniture and books belonging to any family, or unmarried female, not exceeding one hundred dollars in value; and each keeper of a tavern or boarding house shall be entitled to hold exempt from taxation, kitchen furniture, beds and bedding not exceeding in value two hundred dollars, but the exemptions in this item shall not be construed to include gold or silver ware, or plate.—

12th. The wearing apparel of every person and family, which shall not be construed to include watches or jewelry of any kind.

13th. All articles of food provided by the

head of a family to sustain the members thereof; Provided, that no person from whom any compensation for board or lodging is received, or expected to be received, shall be considered a member of a family within the meaning of this act. 14th. All animals not specified in the eighth section of this act. 15th. Farming implements, actually used for farming purposes, and owned by any person engaged in the business of farming, who is not to be held to collect road wagons, or wags used principally for other than the farming purposes. 16th. Mechanics' tools, not exceeding in value one hundred and fifty dollars, owned by any person actually engaged in carrying on any mechanical trade or profession. 17th. The head of every family, shall be entitled to hold exempt from taxation, one cow, eight sheep and four hogs, unless he shall have other property, over one hundred dollars in value, subject to taxation. 18th. Each person in this State, may be allowed to hold, exempt from taxation, one man's saddle and a bridle, one woman's saddle and a bridle, one loom not exceeding in value ten dollars, all such ferrets as are kept for the use of the owner, and bees to the value of ten dollars, and cash on hand not exceeding twenty-five dollars; and the books of students, used in the school or college exercises. 19th. No person shall be required to list a greater portion of any credit than he believes will be received, or can be collected with or without resort to legal process; nor any greater portion of any obligation given to secure the payment of rent than the amount of rent that shall have accrued on the lease, and shall remain unpaid at the time of such listing. 20th. No person shall be required to list any part of any crop which may have been harvested on any farm of which he is the owner, or lessee, or occupant, within one year next previous to the time of such listing, and which may then remain on hand. 21st. No person shall be required to include in his statement, as part of the personal property which he is required to list, any share or portion of the capital stock or property of any company or corporation, which is required to list its capital and property for taxation in this State, nor any share or portion of the capital stock or property of any company or corporation which is or shall be required by any law of this State, to pay a tax on its income, profits or dividends.

BY WHOM, WHEN, AND IN WHAT MANNER
RECEIVED SHALL BE LISTED.

Sec. 4. Every person of full age and sound mind, not a married woman, shall list the real and personal property, subject to taxation; of which he is the owner, situated or being in the county in which he resides; and all moneys in his possession; and he shall also list moneys deposited subject to his order, check or draft, and credited from or owing by any person or persons.

his shall be liable by his guardian; and every minor child having no other guardian shall be liable by his father, if living; if not, by his mother; if living; and if neither father nor mother be living, by the person having such property in charge; of every wife by her husband, if of sound mind; if not, by herself; of every person for whose benefit property is held in trust, by the trustee; of every estate of a deceased person, by the executor or administrator; of corporations whose assets are in the hands of receivers, by such receivers; of every company, firm, body politic or corporate, by the principal acting officer, partner or agent thereof; every person required to list property on behalf of others, by the provisions of this section. It shall list it in the same township in which he would be required to list it if such property were his own; but he shall list it separately from his own, specifying in each case the name of the person, estate, company or corporation to whom it belongs; and all real property, and merchants' and manufacturers' stock, shall be returned for taxation, as taxed in the township and town in which it is situated; and all other personal property except such as is taxable for State purposes, shall be entered for taxation in the township and town in which the person charged with the tax thereon resided, at the time a list thereof was taken by the assessor, if such person resided in the county; or, if such property was listed; and if not, then such property shall be entered for taxation and taxed in the township where situated when listed, anything in this act to the contrary notwithstanding.

Sec. 5. Property of whatsoever kind, situate or being in any county other than that in which the owner or owners thereof or other person, required by the foregoing section to list the same, resides, except the property of such companies as are required to give in a statement thereof, in the township where the principal office of such company is kept, and merchants' and manufacturers' stock, which is required to be listed where the same is situated, shall be listed in the township where the same is situated, by the agent of the owner, or other person in possession or charge thereof, unless the owner shall list, or cause the same to be otherwise listed in the township where such property may be.

Sec. 6. Property held under a lease, an unexpired term exceeding fourteen years, belonging to the State, or to any religious, literary, scientific, or benevolent society or institution, whether incorporated or unincorporated, and school and ministerial land, shall be considered, for all purposes of taxation, as the property of the person to whom

ing the same, and shall be listed as such by such person or his agent, as in other cases; but nothing in this act shall be so construed as to subject any land held under a lease from any university, college, or other literary institution, or any other school land or lands granted by Congress for religious purposes, held under a lease, during the continuance of such a lease, to the payment of any tax from which such leasehold estate is exempt by the law authorizing the lease.

Sac. 7. Each person required by this act to list property, shall make out and deliver to the assessor, a statement or statements within ten days thereafter, a statement or statements of all personal property, money, and credits owned by him, and used by him, at the

is to list for taxation, either as owner or lessee, any and all of the following:—
First—Every piece of real estate, whether owned or leased, which shall be verified by the oath or affirmation of the person making the same.
Sec. 8. Each statement shall truly and distinctly set forth:—First—the number of horses over two years old, and the value thereof. Second—The number of neat cattle over two years old and the value thereof. Third—The number of mules and asses over one year and a half old and the value thereof. Fourth—The number of sheep over six months old, and the value thereof. Fifth—The number of hogs over six months old and the value thereof; and the first day of June of the year when the statement is made, shall be taken as the time to which the ages of all animals subject to taxation shall refer. Sixth—Every pleasure carriage of whatsoever kind, and the value thereof. Seventh—Every gold or silver watch, and the value thereof. Eighth—Every piano forte, and the value thereof. Provided, that if such person shall exhibit to the assessor the animals or other articles of personal property above enumerated, the value of such property so exhibited may be omitted in such statement, and the assessor shall, in such case, determine their value without requiring the oath of the person making such statement, as to the value thereof; and such person shall, in that case, be required only to make oath or affirmation to the value of the remainder of the personal property, which he is required to list. Ninth—The value of the goods and merchandize which such person is required to list as a merchant. Tenth—The value of the materials and manufactured articles which such person is required to list as a manufacturer. Eleventh—The value of moneys and credits required to be listed including all bank accounts when the aggregate of such bank accounts exceeds two hundred dollars; and, Twelfth—The total value of all other articles of personal property which such person is by this act required to list.
Sec. 9. No person shall be required to list or insert in his statement, any property, or the value of any personal property, which by the third section of this act is specifically exempt from taxation. If there be no personal property, or moneys, or credits, which the person to whom the assessor shall deliver notice to make out a statement of property for taxation, is by this act required to list

on his own account, or on account of others, he shall set forth such fact as the case may require, on the blank statement, and shall attest the same by his oath or affirmation.

RULES FOR VALUING PROPERTY.

SEC. 10. Each separate tract or lot of real property shall be valued at its true value in money, excluding the value of crops growing thereon, but the price for which such real property would sell at auction.

at a forced sale, shall not be taken as the criterion of such true value. Each tract and lot of real property belonging to the State, or to any religious, literary, scientific or benevolent society, or institution, whether incorporated or unincorporated, and school and ministerial lands held under lease, shall be valued at such price as the assessors believe can be obtained at private sale for such leasehold estate, upon the terms of sale above specified. Personal property of every description shall be valued at the usual selling price of similar property at the time of listing, and at the place where the same may then be; and if there be no usual selling price known to the person, whose duty it shall be to fix a value thereon, then its value at such place is believed could be obtained therefor. In money, at such time and place. Money whether in possession or on deposit shall be entered in the statement at the full amount thereof; Provided, that depreciated bank notes shall be entered at their current value. Every credit for a sum certain, payable either in money, property of any kind, labor or services, shall be assessed at the full value of the sum so payable; If for a specific article, or for a specified number, or quantity of any article or articles of property, or for a certain amount of labor or services of any kind, it shall be valued at the current price of such property, or of such labor or services at the place where payable. Annuities, and moneys receivable at stated periods, shall be valued at the price which the person listing the same has received from the payee, unless he believes them to be remaining wholly in the hands of any mechanic by whom they shall have been made; shall be valued at so much as the material entering into their composition shall have cost such mechanic.

Sec. 11. Personal property of every description, other than that of merchants and manufacturers, shall be listed as the property of the person who shall be the owner thereof, if a resident of the county wherein the same shall be, and if not, of the person having possession or charge thereof, at the time when the same shall be listed, and the value to be attached thereto, shall be the value thereof at such time.

OF DEDUCTIONS FROM MONIES AND CREDITS.

Sec. 12. In making up the amount of monies and credits which any person is required to list for himself, or any other person, company or corporation, he shall be entitled to deduct from the gross amount of monies and credits the amount of all bona fide debts owing by such person, company or corporation, to any other person, company or corporation; but no acknowledgment of indebtedness, not founded on actual consideration, believed when received, to have been adequate, and no such acknowledgment

made for the purpose of being deducted, shall be considered a debt within the meaning of this section; and so much of any liability, as surety for value deducted, as the principal making the statement believes the surety is actually bound to pay, and so much as he believes such surety will be compelled to pay, on account of the inability of the principal debtor; and other sureties who are able to pay, shall only so much as the surety, on behalf the statement is made, is bound to contribute, and no person or corporation shall be entitled to a deduction on account of any benefit, or advantage, or loss sustained by the corporation.

Sec. 13. Every person that shall own or have in his possession, or subject to his control, any personal property, within this State, with authority to sell the same, which shall have been purchased either in or out of this State, with a view of being sold at an advanced price or profit, or which shall have been consigned to him from any place out of this State, for the purpose of being sold at any place within this State, shall be held to be a merchant; and at all times, when he shall be by this act required to make out and deliver to the assessor a statement of his other personal property, he shall state and attest on oath or affirmation, the value of such property appertaining to his business as a merchant; and in estimating the value thereof, he shall take as the criterion the average value of all such articles of personal property which he shall have had from time to time in his possession, or under his control, during the year next previous to the time of making such statement, if so long he shall have been engaged in business, and if not, then during such time as he shall have been so engaged, and the average shall be made up by taking the amount in value on hand, as newly as may be, in each month of the next preceding year in which the person making such statement shall have been engaged in business, adding together such amounts, and dividing the aggregate amount thereof by the number of months that the person making the statement may have been in business during the preceding year; provided that no consignment shall be required to list for taxation the value of any property, the product of this State, which shall have been consigned to him, for sale or otherwise from any place within the State, nor the value of any property consigned to him from any other place for the sole purpose of being stored or forwarded; provided he shall, in either case, have no interest in such property, or in any profit to be derived from its sale and the word "person," as used in this, and the two succeeding sections, shall be held to mean and include "firm," "company," and

Sec. 14 Every person who shall purchase, receive or hold personal property of any description, for the purpose of adding to the value thereof, by any process of manufacturing, refining, rectifying, or by the combination of different materials, with a view of making a gain or profit by so doing, shall be held to be a manufacturer, and he shall, at all times, when by this act he is engaged in such business, be deemed to be a

to make and deliver to the assessor a statement of the amount or value of his or her personal property subject to taxation, also state the average value estimated, as provided in the preceding section, of all articles purchased, received, or otherwise held, for the purpose of being used, in whole or in part, in any process or operation of manufacturing, combining, recylcing, or refining, which, from time to time, he shall have had on hand during the year next previous to the time of making such statement, if so long he shall have been engaged in such manufacturing business, and if not, then during the time he shall have been so engaged, which statement he shall attest on oath; but in determining the value of all articles manufactured by him, and which shall remain on hand unsold, the cost of the materials entering into their combination, or of which they were made, with the cost of the materials used or consumed in the process of manufacturing, combining, recylcing, or refining, shall be taken as the criterion of their value, for the purpose of taxation.

Sec. 15. Every person owning a manufacturing establishment of any kind, and every manufacturer shall list as a part of his personal property, the value of all engines and machinery, of every description, used or designed to be used, in any process of refining or manufacturing, (except such fixtures as shall have been considered as a part of any tract or lot, or real property,) including all the tools and implements of every kind, used or designed to be used for the purposes aforesaid.

Sec. 16 That when any person shall commence merchandizing in any county after the first day of March, the average value of whose personal property employed in merchandizing shall not be entered on the assessor's list for taxation in said county, such person shall report under oath to the auditor of the county, the probable average value of the personal property he is intended to be employed in merchandizing until the first of March thereafter, and shall pay into the treasury a sum which shall bear the same proportion to the levy for such purposes on the average value so employed as the time from the day on which he shall commence merchandizing as aforesaid, to the first day of March next succeeding, shall bear to one year.

Sec. 17. The auditor of each county, in this State shall, if he deem it necessary, have the power to appoint a competent person in his county to notify all such persons who shall commence merchandizing after the first day of March, and the average value of whose personal property employed in merchandizing shall not be entered on the assessor's list for taxation, to report themselves to the county auditor, for the purposes con-

Sec. 18. That if any person shall com-
mence merchandising as aforesaid, and shall
not, within one month thereafter, report to
the county auditor, and make payment to the
county treasurer, as required in section six-
teen, he shall forfeit and pay the sum of two
per cent. on the value of the personal prop-
erty by him employed in merchandising, to
be ascertained as near as may be by the tes-
timony of witnesses, and recovered by au-
thority of law in the name of the county.

ARTICLE 10. DUTIES OF TOWNSHIP ASSESSORS.

Sac. 19. In each township, town and ward in this State, forming an election district, there shall be elected on the first Monday of April, annually, by the qualified electors of such township, town or ward, forming an election district, one assessor for such township, town or ward, or part of a township not included in any other election district.

Sac. 20. Each township assessor shall give and take the prescribed oath of office, within fifteen days after his election, and the township clerk shall notify the county auditor thereof, and if the county auditor shall receive no notice of the qualification of the assessor, in any township, ward or city, in this county, within thirty days after such election, he shall consider such office vacant, or if there shall be at any time, or from any cause, a vacancy in the office of assessor, or if the assessor of any township or ward, shall not have proceeded to the discharge of the duties of his office before the first day of March in each year, the county auditor shall forthwith appoint one or more suitable persons, residents of the county, to discharge the duties of assessor, in such township or ward, as required in the fourteenth section of the act to create the office of township assessor.

Sac. 21. The assessment of all personal property, moneys and credits, and the valuation of all lands, and lots, and new structures, which have not previously been valued and placed on the duplicate, shall be made between the 15th day of February and the second Monday of April, annually, and the assessor of each township shall, on or before the fifth day of April, annually, leave with each person resident in his township, of full age, not a married woman, or insane person, or at the office, usual place of residence or business of such person, a written or printed notice, requiring such person to make out for such assessor, a statement of the property which by this act he is required to list, accompanied with printed forms, in blank, of the statements required of such person, and the assessor shall, at the time he delivers such notice and blank form, receive from such person, the statement of his or her personal property, moneys and credits, under oath or affirmation, unless such person shall require further time to make out such statement. In which case he shall

can for such statement before the second Monday of April, and he shall require each person to take and subscribe on such statement, an oath or affirmation to the truth thereof, in such form as the Auditor of State shall prescribe, which the assessor is hereby authorized and required to administer.

SEC. 22. In every case where any person shall refuse to make out and deliver to the township assessor, a statement of personal

property, moneys and credits, as provided by this act, or shall refuse to take and subscribe an oath or affirmation, as to the truth of such statement, or any part thereof, which he is by this act required to verify by this oath or affirmation, or in case of the sickness or absence of such person, the assessor shall, in every such case, proceed to ascertain the number of each description of the several articles of personal property, enumerated in the eighth section of this act, the value of personal property subject to taxation other than enumerated articles, and the values of the moneys and credits, of which a statement shall not have been delivered to said assessor, as aforesaid, as the case may require; and to enable him so to do, he is hereby authorized to examine, on oath or affirmation, any person whom he may suppose to have knowledge of the amounts or value of the personal property, moneys, or credits, which the person so refusing, was required to list.

Sec. 23. In all cases in which township assessors are required, in consequence of the sickness or absence of the person whose duty it is to make out a statement of personal property, moneys, and credits, or in consequence of his neglect or refusal to make out or to be sworn to such statement, to ascertain the amount and value of such personal property, moneys and credits, if the assessor shall be unable to obtain positive evidence of the amount and value of such property, moneys and credits, he shall return such amount and value as, from general reputation and his own knowledge of facts and circumstances, he believes to be the full amount and value of such property, moneys and credits.

Sec. 24. Each township assessor shall on or before the second Monday of April annually, make out and deliver to the Auditor of his county, in tabular form, and alphabetical order, the names of the several persons, companies, or corporations, in whose name any personal property, moneys or credits shall have been listed in the township, and separately, in appropriate columns opposite each name, the aggregate value of the several species of personal property enumerated in the eighth section of this act, as assessed by the person required to list the same, or as determined by the assessors, which columns shall be accurately added up and in every case where any person whose duty it is to list any personal property, moneys or credits, for taxation, shall have refused to take and subscribe the oath or affirmation required of him by this act, in regard to the value of personal property, moneys or credits, the assessor shall enter, in an appropriate column, the words, "refused to swear," and in every case where any person is required to list property for taxation

shall have been absent, or unable, from sickness, to list the same, the assessor shall enter opposite his name, the word, "absent," or "sick."

Sec. 85. Each township assessor shall, at the time he is required by this act to make the return of taxable property to the county auditor, also deliver to him all the statements of property which he shall have received from persons required to list the same, arranged in alphabetical order, and the auditor shall carefully preserve the same in his office for one year.

Sec. 86. Each township assessor shall, annually, at the time of making a list of personal property, also take a list of all real

property situated in his township, that shall have become subject to taxation since the last previous listing of property therein, with the true value thereof, estimated agreeably to the rules prescribed thereby by the tenth section of this act, and of all new buildings, or other structures of any kind, of over one hundred dollars in value, the value of which shall have been previously added to, or included in the valuation of the land on which such structures have been erected, and shall make return to the county auditor thereof, at the same time he is required by this act to make his return of personal property; in which return he shall set forth the tract or lot of real property on which each of such structures shall have been erected, the kind of structure so erected, and the true value added to such parcel of real property by the erection thereof; and the additional sum by which it is exceeded the land on which the structure is erected, w sold for, at private sale, in consequence of such new structure; and in case of the destruction by fire, flood or otherwise, of any building or structure of any kind, over one hundred dollars in value, which shall have been erected previous to the last valuation of the land on which the same shall have stood or the value of which shall have been added to any former valuation of such land, the auditor shall determine, as nearly as practicable, how much less such land would sell for at private sale, in consequence of such destruction, and make return thereof to the county auditor, as in this section provided.

Sec. 27. Each township assessor shall take and subscribe an oath, which shall be certified by the magistrate administering the same and attached to the return which he is required to make to the county auditor, in the following form: "I, _____, assessor for _____ township, in the county of _____, do solemnly swear, that the value of all personal property, moneys, and credits, of which a statement has been made and attested by the oath of the person required by the act for levying taxes on all property in this State, according to its true value, to list the same, is truly returned, as set forth in such statement; that in every case where by law I have been required to ascertain the amount or value of the personal property, moneys or credits, of any person, company, or corporation, I have diligently, and by the best means in my power endeavored to ascertain the true amount and value of all such property, moneys and credits, and

that, as I verily believe, the full value thereof, estimated by the rules described by said act, is set forth in the annexed return; that in no case have I knowingly omitted to demand, of any person of whom by said act I was required to make such demand, a statement of the description, of the amount and value of personal property, or of the amount of moneys and credits which he was required, in the said act, to demand, or

to be appointed to that, or in any way connive at any violation or evasion of any of the requirements of said act, in relation to the listing and valuation of property, moneys or credits, of any kind for taxation."

Sec. 28. Township assessors shall be allowed one dollar and fifty cents per day, to be paid out of the county treasury, for the duties which they shall be necessarily employed in the performance of their duties, and they shall receive for each account in detail, giving the date of each account, which shall have been employed, which accounts they all verify under oath; and the county auditor, if he should find such account to be correct, shall draw an order on the treasurer for the same, but in no case shall the county auditor give an assessor an order for his compensation until he shall have filed his list of a assessment, with the statements returned to him, and the book in which the original assessments were entered, with the auditor; the lists to be accurately made out and added up.

DISTRICT ASSESSORS—HOW AND WHEN APPOINTED.

Sec. 29. The county commissioners of each county in this State shall meet at the office of the county auditor, on the second Monday in March, one thousand eight hundred and fifty-two, and every sixth year thereafter; and when they or any two of them, shall be so convened, they shall proceed to divide their county into at least two, and not more than four districts, except the county of Hamilton, which may be divided into any number of districts not less than six, nor more than twelve; and to appoint some well qualified citizen of such county as assessor of real property for each district therein; provided that no township or ward shall be divided in forming said districts.

Sec. 30. Each person appointed to the office of district assessor, shall be forthwith notified by the county auditor of his appointment; and each person so appointed, shall, within ten days after receiving such notice, file with such auditor his bond, payable to the State of Ohio, with at least one good and freehold surety, to the acceptance of the county auditor, in the penal sum of two thousand dollars, conditional that he will diligently, faithfully and impartially perform all and singular the duties enjoined on him by this act; and he shall moreover take and subscribe, on said bond, an oath, that he will according to the best of his judgment, skill and ability, diligently, faithfully and impartially perform all the duties enjoined on him by this act; and if any person so appointed shall fail to give bond, or shall fail to take an oath as required in the preceding section, within the time therein prescribed, the office to which he was appointed shall be considered vacant, and

shall be forthwith filled by the commissioners, who shall be immediately called together for that purpose, by the county auditor, by the appointment of some other suitable competent citizen of the county, and the person appointed to such vacancy, shall be notified by the county auditor, shall give bond, and take an oath of office, within the time after receiving such notice, and in the manner prescribed in the foregoing section.

SEC. 31. If there shall be a vacancy in the office of district assessor, in any district if any county, after the tenth day of April, eighteen hundred and fifty-two, and of any year when the assessment of the real property of the State is to be made, such vacancy

shall be forthwith filled by the auditor, recorder, and recorder of the county, in which such vacancy shall occur, or any two of them, if they can find any competent and suitable citizen of their county, who will accept and perform the duties of such officer, and if no such person can be found, the auditor shall, within five days after he shall come to the knowledge of such vacancy, notify the State auditor thereof, who shall forthwith proceed to fill such vacancy.

Sec. 32. It shall be the duty of each district assessor to make out, from the maps and descriptions furnished him by the county auditor, and from such other sources of information as shall be in his power, a correct and pertinent description of each tract and lot of real property in his district, and when he shall deem it necessary to obtain an accurate description of any separate tract or lot in his district, he may require the owner or occupier thereof to furnish the same, with any title papers he may have in his possession; and if such owner or occupier, upon demand made for the same, shall neglect or refuse to furnish a satisfactory description of such parcel of real property to such assessor, he may employ a competent surveyor to make out a description of the boundaries and location thereof, and a statement of the quantity of land therein; and the expense of such survey shall be returned by such assessor to the auditor of his county, who shall add the same to the tax assessed upon such real property, and it shall be collected by the treasurer of the county with such tax, and when collected, shall be paid on demand to such assessor, for the use of the persons to whom the same is due; and he shall in all cases, from actual view, and from the best sources of information within his reach, determine, as nearly as practicable, the true value of such separate tract and lot of real property in his district, according to the rules prescribed by this act for valuing real property; and he shall note in his plan book, separately, the value of all houses, with other buildings which exceed one hundred dollars in value, on any tract one hundred dollars in value, on which shall be carried out as a part of the value of such tract.

Sec. 33. For the purpose of enabling the assessor to determine the value of buildings and other improvements, he is hereby required to enter, with the consent of the owner or occupant thereof, and fully to examine all buildings and structures of whatsoever kind which are not by this act expressly exempted from taxation.

Sec. 34. Each district assessor shall, on or before the tenth day of October, one thousand eight hundred and fifty-two, and every sixth year thereafter, make out and deliver to the auditor of his county a return in tabular form, contained in a book to be furnished him by such auditor, of the amount, description and value of all the real property subject to be listed for taxation in

list district; which return shall contain: 1st—The names, arranged in alphabetical order, of the several persons, companies or corporations, in whose names the several tracts of real property, other than town property, in each township within his district shall have been listed; and in appropriate columns, opposite each name, the description of each tract designating the number of acres, the number of the section, and the part thereof, and of the township or survey listed in such name, and the value of each separate tract as determined by the assessor; 2d—The names arranged in alphabetical order, of the several persons, companies, or corporations, in whose names the several lots of real property, in any town or towns in his district shall have been listed; and in the appropriate columns opposite each name, the description of each lot, and the value thereof, as determined by the assessor; and such description shall designate the town and number of the lot, and the part thereof, and if part of a lot is listed, it shall state the number of feet along the principal street on which the lot is situated. If the owner of any tract of land or lot shall be unknown, the word "unknown," shall be entered in the column of names opposite said tract or lot. If land is situated in the Virginia military district, or is not embraced in any land district, it shall set forth the original survey or surveys, part or parts thereof, contained in each separate tract so listed.

DUTIES OF COUNTY AUDITORS.

Sec. 35. The county auditor of each county shall, as soon as practicable, after the fifteenth day of March, one thousand eight hundred and fifty-two, and every sixth year thereafter, make out and deliver to the assessor of each district in his county, an abstract from the books in his office, containing a description of real property, situate within such district, with the name of the owner thereof, if known, and the number of acres or quantity of land contained therein, as the same shall appear on his books; and also a map of each township and town within such district.

Sec. 36. Each county auditor shall add to the value, as returned by the assessor, of all personal property, and of all moneys and credits which the owner or other person, in behalf of the owner, whose duty it is made by this act to list the same, has refused to list or to the value of which such persons shall have refused to swear or affirm when required so to do. In obedience to the provisions of this act, fifty per centum on the value so returned by the assessor.

Sec. 37. If any person required to list property for taxation, shall have been prevented by sickness or absence, from making out and delivering to the assessor such statement, such person, or his agent, having